



# THE FORT ST. GEORGE GAZETTE

## EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 2]

MADRAS, MONDAY, MARCH 4, 1940

### FINANCE DEPARTMENT

### BUDGET, 1940-1941.

*Budget of the Government of Madras for 1940-1941 and the Annual Estimate of Expenditure authorized by His Excellency the Governor under section 93 of the Government of India Act, 1935.*

*Fort St. George, March 4, 1940 (G.O. No. 57, Finance).*

No. 47.

In pursuance of paragraph 3 of the Proclamation issued on 20th October 1935 by His Excellency the Governor under section 93 of the Government of India Act, 1935, the Budget of the Government of Madras for 1940-1941 and the Annual Estimate of Expenditure authorized by His Excellency the Governor are published for general information.

(By order of His Excellency the Governor)

W. SCOTT BROWN,  
*Secretary to Government.*

# ANNUAL FINANCIAL STATEMENT (BUDGET)

## OF THE GOVERNMENT OF MADRAS.

### SUMMARY OF THE FINANCIAL POSITION

From 1935-1939 (Accounts)

To 1940-1941 (Budget)

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I—GENERAL STATEMENT OF REVENUE AND EXPENDITURE

Account.	For which year prepared.	Actuals, 1919-20.	Revised Budget, 1919-20.	Revised Estimate, 1920-21.	Budget Estimate, 1920-21.
(1)	(2)	(3)	(4)	(5)	(6)
<b>REVENUE.</b>					
<b>PRINCIPAL HEADS OF REVENUE—</b>					
TAXES ON INCOME OTHER THAN CORPORATION TAX.	A	22,80,000	24,22,000	25,00,000	44,00,000
LAND REVENUE ..	A	4,13,37,332	4,99,57,500	4,96,10,500	4,96,57,500
PROVINCIAL EXCISE ..	A	3,73,33,062	3,55,03,799	3,34,11,360	3,31,45,980
STAMPS ..	A	1,71,37,419	1,87,23,800	1,93,07,660	1,93,07,660
FISHERY ..	A	45,63,300	44,09,489	47,74,900	45,04,160
REGISTRATION ..	A	30,09,712	31,74,200	32,09,100	31,73,400
ROCKETS UNDER MOTOR VEHICLES ACTS ..	A	81,22,315	82,31,300	82,01,800	81,54,000
OTHER TAXES AND DUTIES	A	3,18,506	79,51,909	66,42,893	22,46,000
<b>TOTAL—PRINCIPAL HEADS ..</b>		<b>12,44,21,786</b>	<b>12,33,52,899</b>	<b>12,88,10,660</b>	<b>12,81,43,040</b>
IMMIGRATION (NET) ..	A	1,57,31,282	2,06,13,200	1,58,56,400	1,58,51,400
INVESTMENT ACCOUNTS ..	A	19,73,364	23,03,400	23,30,600	22,60,280
CIVIL ADMINISTRATION ..	A (a)	1,37,57,288	87,83,400	89,61,500	85,04,480
CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS—CIVIL WORKS ..	A	25,11,808	30,79,500	28,52,500	34,56,000
ELECTRICITY SUPPLY—REVENUE FROM ELECTRICITY SUPPLY ..	A	17,69,006	22,83,000	21,29,200	20,81,300
MISCELLANEOUS CONTRIBUTIONS AND MISCELLANEOUS AMOUNTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS ..	A (b)	31,42,066	25,82,000	22,62,700	21,20,300
	A	27,261	..	30,000	30,000
<b>TOTAL—REVENUE ..</b>	A	<b>16,13,44,829</b>	<b>16,76,84,600</b>	<b>16,41,48,000</b>	<b>16,18,11,000</b>
EXCESS OF EXPENDITURE OVER REVENUE OR DEFICIT ..	A	..	..	..	..
<b>GRAND TOTAL ..</b>		<b>16,13,44,829</b>	<b>16,76,84,600</b>	<b>16,41,48,000</b>	<b>16,18,11,000</b>

(a) Includes and (b) includes Rs. 57,000 as amount of Donations etc.

ON REVENUE ACCOUNT OF THE GOVERNMENT OF MADRAS

Expenditure on revenue account.	For detailed statement.	Actuals. 1899-1900.	Revised Budget. 1900-1901.	Revised Estimate. 1900-1901.	Revised Estimate. 1900-1901.
(1)	(2)	(3)	(4)	(5)	(6)
Expenditure on Revenue Account.		Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE .. ..	B	2,67,36,583	2,14,38,600	2,11,50,400	2,18,96,500
EMIGRATION .. ..	B	1,27,83,560	1,28,87,600	1,28,36,500	1,28,87,500
DEBT SERVICES .. ..	B	— 43,87,328	— 31,60,300	— 28,98,500	— 33,32,300
CIVIL ADMINISTRATION .. ..	B	16,35,16,355	10,22,67,300	10,41,30,000	10,61,28,400
CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS—					
Civil Works .. ..	B	1,38,50,818	1,37,63,700	1,35,41,300	1,38,48,600
ELECTRICITY SCHEMES—					
INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES .. ..	B	28,31,408	21,34,700	22,92,300	25,28,500
MISCELLANEOUS .. ..	B	1,44,61,664	1,53,54,100	1,47,33,600	1,52,84,600
EXTRAORDINARY ITEMS .. ..	B	..	..	..	..
TOTAL—EXPENDITURE ON REVENUE ACCOUNT .. ..	B	16,98,71,875	10,72,16,900	10,41,40,800	10,75,20,700
EXCESS OF REVENUE OVER EXPENDITURE ON REVENUE .. ..	B	5,72,645	9,32,800	9,100	82,500
GRAND TOTAL .. ..		18,13,44,520	16,78,54,000	16,41,49,900	15,75,21,200

## II—GENERAL STATEMENT OF RECEIPTS AND

Receipts.	For Sixty-six months.	Actuals, 1910-1911.	Revised Budget, 1910-1911.	Revised Estimate, 1912-1913.	Budget Estimate, 1914-1915.
(1)	(2)	(3)	(4)	(5)	(6)
EXCESS OF REVENUE OVER EXPENDITURE .. ..	R	3,77,565	5,15,793	9,180	82,200
DEBT, DEPOSITS AND ADVANCES—					
PERMANENT DEBT (INCURRED) .. ..	C	1,31,25,300	1,50,00,000	1,52,00,000	1,00,00,000
FLOATING DEBT (NOT INCURRED) .. ..	C	..	..	..	..
LOANS FROM THE CENTRAL GOVERNMENT (NOT INCURRED) .. ..	C	..	..	..	..
UNFOUNDED DEBT (NOT INCURRED) .. ..	C	15,23,790	28,00,000	13,03,300	18,03,000
DEPOSITS AND ADVANCES (NOT) .. ..	C	..	45,00,000	..	..
TOTAL DEBT, DEPOSITS AND ADVANCES .. ..		1,46,49,090	1,78,48,000	1,65,03,300	1,18,03,000
LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT (NOT RECOVERED) ..	C	..	..	..	..
REMITTANCES (NOT) .. ..	C	5,10,000	..	..	..
Total—Receipts ..		4,78,65,573	2,27,63,100	1,63,69,400	1,46,75,200
Opening Cash Balance ..		1,35,97,853	75,00,000	75,00,000	69,58,000
Grand Total ..		6,14,63,425	3,02,63,100	2,38,69,400	2,16,33,200

## DISBURSEMENTS OF THE GOVERNMENT OF MADRAS.

Disbursements.	For ordinary services.	Actuals, 1915-1916.	Revised Budget, 1915-1916.	Revised Estimate, 1915-1916.	Deficit Estimate, 1915-1916.
(1)	(2)	(3)	(4)	(5)	(6)
EXCESS OF EXPENDITURE OVER REVENUE .. ..	A	Rs.	Rs.	Rs.	Rs.
Capital Accounts not charged to Revenue.		..	..	..	..
38. CONSTRUCTION OF IRRIGATION, ETC., WORKS ..	C	9,52,535	9,56,500	4,33,129	4,38,460
72. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT ..	C	1,57,923	20,000	19,739	16,100
81. CAPITAL ACCOUNT OF CIVIL WORKS OFFING THE REVENUE ACCOUNT ..	C	14,85,545	91,20,200	15,66,710	13,04,290
91A CAPITAL OUTLAY ON ELECTRICITY SCHEMES ..	C	1,94,92,631	65,53,460	71,86,759	61,67,600
93. PAYMENTS OF COMMITTED VALUE OF PENSIONS ..	C	16,53,480	30,710	— 19,739	— 10,18,200 + 100
TOTAL—CAPITAL ACCOUNT DISBURSEMENTS .. ..		1,38,76,816	81,50,660	91,71,500	90,67,509
Debt, Deposits and Advances.					
PERMANENT DEBT (OUTSTANDING) .. ..	C	75,099	1,00,000	6,11,300	..
FLOATING DEBT (NET OUTSTANDING) .. ..	C	..	..	..	..
LOANS FROM THE CENTRAL GOVERNMENT (NET OUTSTANDING) .. ..	C	5,60,785	8,80,300	5,36,304	6,13,399
DEPOSITS AND ADVANCES (NET) .. ..	C	34,67,555	..	29,66,700	5,28,100
TOTAL—DEBT, DEPOSITS AND ADVANCES .. ..		60,43,543	1,00,800	41,63,300	14,43,100
LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT (NET ADVANCES) .. ..	C	63,62,737	1,36,74,500	36,35,400	18,60,100
REMITTANCES (NET) .. ..	C	..	10,000	2,98,000	..
Total—Disbursements ..		2,38,71,896	2,35,54,660	1,70,70,900	1,24,54,200
Closing Cash Balance ..		76,60,626	68,60,190	61,58,699	61,75,299
Grand Total ..		2,06,32,525	2,04,45,799	2,49,30,099	1,86,29,499

## A.—STATEMENT OF REVENUE OF

Major Head and Sub-head	Major Head.	Actuals, 1936-1937.	Revised Estimate, 1936-1937.	Increase (+) or Decrease (-) in 1937 compared with Revised Budget for 1936-1937.	Budget, 1936-1937.	Actuals (+) or Decrease (-) in 1937 compared with Revised Estimate for 1936-1937.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	<b>A. Principal Heads of Revenue.</b>	RS.	RS.	RS.	RS.	RS.
IV	TAXES ON INCOME OTHER THAN CORPORATION TAX.	22,92,108	26,56,000	+ 10,35,000	40,90,000	+ 1,00,000
VII	LAND REVENUE ..	5,12,33,232	4,96,18,020	- 3,40,800	4,38,52,000	+ 2,56,000
VIII	PROVINCIAL EXCISE ..	2,72,23,092	3,31,11,200	- 20,82,000	3,18,43,800	- 12,85,200
IX	STAMP ..	1,73,32,419	1,73,07,000	+ 3,86,000	1,73,07,000	..
X	FOUNT ..	45,63,260	46,24,000	+ 1,50,800	45,08,300	- 1,18,800
XI	REGISTRATION ..	32,89,712	32,88,100	+ 1,32,000	33,13,800	+ 2,700
XII	RECEIPTS UNDER MOTOR VEHICLE ACTS ..	81,22,315	82,81,700	- 81,500	82,84,900	+ 82,100
XIII	OTHER TAXES AND DUTIES.	5,18,868	68,42,000	- 26,03,900	87,45,000	+ 19,82,000
	<b>Total—A ..</b>	12,44,31,765	12,86,10,800	- 24,72,000	12,81,68,000	+ 12,26,000
	<b>C. Irrigation, Navigation, Embankment and Drainage Works.</b>					
XVII	IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT ..					
	GRAND RECEIPTS ..	1,34,87,129	1,68,73,700	- 8,54,300	1,65,32,900	+ 8,41,200
	Deficit—Working Expenses ..	- 38,19,374	- 26,70,700	- 1,92,200	- 41,66,900	- 1,80,200
	NET RECEIPTS ..	96,67,755	1,42,03,000	- 11,67,200	1,10,63,000	+ 2,81,000
XVIII	IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT ..					
	GRAND RECEIPTS ..	61,13,623	81,64,000	- 5,69,200	83,38,000	+ 1,63,800
	<b>Total—C ..</b>	1,57,81,378	1,63,67,000	- 16,16,900	1,92,01,000	+ 8,34,800
	<b>D. Debt Service.</b>					
XX	INTEREST ..	18,73,344	23,36,800	+ 12,000	23,69,000	- 67,600
	<b>Total—D ..</b>	18,73,344	23,36,800	+ 12,000	23,69,000	- 67,600
	<b>F. Civil Administration.</b>					
XXI	ADMINISTRATION OF JUSTICE ..	18,38,863	18,63,000	- 88,700	18,94,000	+ 21,800
XXII	JAILS AND COURT REVENUES ..	5,79,235	5,84,500	+ 1,000	5,70,100	- 2,400
XXIII	POLICE ..	8,66,125	7,31,700	+ 48,800	6,18,400	- 1,83,200
XXIV	PORTS AND TONNAGE ..	44,60,826	..	..	..	..
XXVI	EDUCATION ..	8,34,657	5,88,100	+ 90,800	7,33,800	- 76,300
XXVII	MEDICAL ..	10,24,661	20,02,400	+ 37,000	10,56,100	- 66,500
	<b>Carried over ..</b>	91,23,388	45,88,700	+ 1,30,100	46,70,200	- 2,23,600

THE GOVERNMENT OF MADRAS

Major Head and Sub-head	Major Head	Actuals, 1924-25	Revised Estimate, 1925-26	Actuals (a) as shown 1-3 as compared with Revised Budget, 1925-26	Revised Estimate, 1925-26	Actuals (a) as shown 1-3 as compared with Revised Budget, 1925-26
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Brought forward ..	Rs. 60,55,564	Rs. 45,56,700	Rs. + 1,10,100	Rs. 45,76,800	Rs. - 2,22,500
	F. Civil Administration—cont.					
XXVIII	PUBLIC HEALTH ..	2,69,373	2,76,500	— 12,700	2,69,373	— 1,600
XXIX	AGRICULTURE ..	3,12,081	3,25,000	+ 1,600	3,18,900	— 21,300
XXX	VEGETARIAN ..	1,02,408	1,18,500	+ 2,100	1,10,800	— 8,100
XXXI	CO-OPERATION ..	4,17,873	3,93,800	— 25,600	4,03,300	+ 3,700
XXXII	INDUSTRIES ..	16,84,568	16,73,000	— 12,900	16,80,300	— 1,21,500
XXXVI	MISCELLANEOUS DEPARTMENTS ..	7,51,492	7,64,200	+ 45,300	7,77,200	+ 10,000
	TOTAL—F. ..	1,57,57,288	83,81,000	+ 71,200	83,81,000	— 2,27,100
	H. Civil Works and Miscellaneous Public Improvements.					
XXXIX	Civil Works ..	25,11,889	28,58,500	— 2,20,200	24,56,500	+ 4,44,000
	TOTAL—H. ..	25,11,889	28,58,500	— 2,20,200	24,56,500	+ 4,44,000
XL	I Electricity Scheme.					
	REVENUE FROM ELECTRICITY SCHEMES—					
	GROSS REVENUE ..	42,82,513	51,77,500	— 1,64,400	57,85,500	+ 5,50,000
	Deduct—WORKING EXPENSES ..	— 24,80,944	— 20,81,200	+ 3,600	— 22,16,200	+ 3,35,000
	TOTAL—I. (Net Revenue) ..	17,99,569	31,00,000	— 1,64,400	35,69,300	+ 16,85,100
	J. Miscellaneous.					
XLIV	REVENUE IN AID OF SUPERANNUATION ..	2,68,235	2,57,200	+ 32,100	2,64,200	— 23,000
XIV	STATIONERY AND PRINTING ..	2,96,839	4,63,000	+ 92,700	4,24,000	— 45,000
XLVI	MISCELLANEOUS ..	14,07,987	16,13,400	— 3,75,100	15,32,900	+ 18,400
	TOTAL—J. ..	17,73,061	23,33,600	— 3,55,900	22,20,000	— 48,100
	L. Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.					
	MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS ..	27,281	20,000	+ 20,000	20,000	..
	TOTAL—L. ..	27,281	20,000	+ 20,000	20,000	..
	TOTAL—Revenue ..	16,12,41,829	96,41,48,000	— 21,84,000	16,78,15,000	+ 34,87,000
	Excess of Expenditure over Revenue or Deficit ..	..	..	..	..	..
	GRAND TOTAL ..	16,12,41,829	96,41,48,000	..	16,78,15,000	..



## B.—STATEMENT OF EXPENDITURE ON REVENUE

(1)	Major Head.	Accounts, 1901-1902.			Revised Estimates, 1902-1903.		
		Charged.	Authorised (Vote).	Total.	Charged.	Authorised (Vote).	Total.
	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	<b>A. Direct Demands on the Revenue.</b>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7	LAND REVENUE .. ..	42,292	26,57,616	25,28,109	41,200	25,91,500	24,72,800
8	PROVINCIAL EXCISE .. ..	1,44,804	28,73,174	32,18,498	1,54,400	28,87,300	30,54,700
9	STAMPS .. ..	5,872	4,88,058	4,78,108	2,200	4,70,800	4,75,400
10	FOREST .. ..	3,40,962	34,67,448	40,17,607	3,14,900	30,35,500	29,00,000
11	REGISTRATION .. ..	..	29,15,827	29,15,827	..	29,04,500	29,04,500
12	CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS .. ..	72,80,636	2,06,768	76,06,397	72,61,100	2,11,700	74,72,800
13	OTHER TAXES AND DUTIES ..	1,600	61,822	83,620	71,250	8,11,000	9,12,700
	<b>TOTAL—A. ..</b>	<b>61,82,791</b>	<b>1,23,63,702</b>	<b>2,07,26,825</b>	<b>61,94,550</b>	<b>1,27,75,000</b>	<b>2,18,70,500</b>
	<b>C. REVENUE ACCOUNT of Irrigation, Navigation, Embankment and Drainage Works.</b>						
17	IRRIGATION—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT ..	87,10,419	..	87,08,510	87,92,000	..	87,92,000
18	IRRIGATION—OTHER REVENUE EXPENDITURE FINANCED FROM CURRENT REVENUES.	1,90,220	37,16,597	39,06,722	1,70,960	37,84,400	38,65,300
19	CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS ..	2,962	1,18,607	1,24,908	7,550	1,32,000	1,39,500
	<b>TOTAL—C. ..</b>	<b>89,03,597</b>	<b>37,31,597</b>	<b>1,27,93,201</b>	<b>89,70,510</b>	<b>39,17,400</b>	<b>1,29,10,500</b>
	<b>E. Debt Service.</b>						
20	INTEREST ON DEBT AND OTHER OBLIGATIONS .. ..	—49,86,262	..	—49,60,300	—45,39,700	..	—45,20,700
21	APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT ..	5,73,877	..	5,23,077	6,74,000	..	6,74,000
	<b>TOTAL—E. ..</b>	<b>—44,12,385</b>	<b>..</b>	<b>—44,37,223</b>	<b>—38,65,700</b>	<b>..</b>	<b>—38,65,700</b>
	<b>F. Civil Administration</b>						
25	GENERAL ADMINISTRATION ..	52,18,776	2,44,87,055	2,76,75,431	51,80,560	2,44,35,900	2,78,28,800
27	ADMINISTRATION OF JUSTICE ..	18,40,634	70,13,763	90,62,397	20,18,500	68,24,800	88,43,300
28	JAILS AND COURT REVENUES .. ..	1,32,863	31,09,410	23,59,278	1,14,500	29,65,300	25,82,700
29	POLICE .. ..	18,52,452	1,80,43,818	1,99,56,045	20,63,500	1,82,21,000	1,82,64,500
30	SCIENTIFIC DEPARTMENTS ..	33,731	82,364	96,045	13,500	83,200	97,000
	<b>CARRIED OVER ..</b>	<b>82,37,461</b>	<b>4,56,96,192</b>	<b>5,15,63,685</b>	<b>66,82,000</b>	<b>4,56,53,500</b>	<b>5,14,50,500</b>

ACCOUNT OF THE GOVERNMENT OF MADRAS

Increase (+) or decrease (-) as compared with Revised Budget, 1919-1920.	Budget Estimate, 1919-1921.			Decrease (-) or increase (+) as compared with Revised Budget, 1919-1920.	Grat. Funds.
	Charged.	Authorized (Vote).	Total.		
(8)	(10)	(11)	(12)	(13)	(14)
Rs.	Rs.	Rs.	Rs.	Rs.	
— 65,706	82,500	23,16,500	23,99,500	— 13,000	I
— 24,520	1,64,500	28,61,000	29,25,500	— 62,600	II
— 21,400	2,500	4,72,500	4,75,000	+ 2,500	III
— 11,300	7,02,600	24,88,700	27,26,300	— 1,72,600	IV
— 81,000	..	29,18,600	29,18,600	+ 12,000	V
+ 1,04,500	72,30,400	2,00,700	74,45,100	— 28,700	VI
— 18,900	61,000	14,86,500	15,78,500	+ 4,78,000	VII
— 2,48,100	83,61,600	1,32,62,500	2,16,06,600	+ 3,28,600	
— 4,600	81,21,000	..	81,21,000	+ 23,000	
— 11,900	1,17,600	36,81,700	37,80,300	— 1,08,000	VIII
— 28,500	2,600	80,100	82,600	— 80,300	
— 81,400	89,35,400	37,31,000	1,26,67,500	— 1,69,300	
+ 34,500	— 42,87,400	..	— 42,94,400	+ 1,96,300	
— 2,30,800	8,71,100	..	8,71,800	+ 1,97,100	
— 1,96,000	— 35,72,900	..	— 35,72,900	+ 3,53,400	
— 5,23,500	33,55,800	8,43,84,800	2,79,60,300	+ 1,11,400	IX, X and XI
— 4,09,400	21,61,000	75,18,600	91,82,600	+ 2,08,100	XII
+ 48,500	1,11,500	22,62,800	23,86,800	+ 2,100	XIII
— 31,700	29,67,800	1,62,14,400	1,62,81,800	— 2,700	XIV
— 2,300	11,500	83,500	95,700	— 1,500	XV
— 9,51,000	67,30,250	4,81,48,700	5,58,60,000	+ 4,53,800	

## B.—STATEMENT OF THE EXPENDITURE ON REVENUE

(10)	Major Head or Sub-Head	Actuals, 1918-1919.			Revised Estimate, 1919-1920.		
		Charged.	Authorised (Voted).	Total.	Charged.	Authorised (Voted).	Total.
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Brought forward ..	Rs. 67,37,652	Rs. 4,08,96,187	Rs. 5,82,53,845	Rs. 52,92,595	Rs. 4,38,33,500	Rs. 5,54,56,400
	<b>F. Civil Administration—cont.</b>						
37	Education .. ..	67,22,381	1,98,78,588	2,61,98,027	2,64,000	2,65,05,560	2,65,19,860
38	Medical .. ..	5,87,861	92,26,472	98,13,733	8,55,000	81,92,808	97,18,108
39	Public Health .. ..	52,031	28,87,708	29,39,739	65,000	59,47,800	59,14,800
40	Agriculture .. ..	98,159	18,73,404	19,51,563	22,000	19,62,860	20,24,860
41	Veterinary .. ..	77,069	12,54,324	13,88,384	66,500	11,89,300	12,57,100
42	Co-operation .. ..	31,437	13,80,213	14,11,650	63,750	13,89,160	14,67,860
43	Insurance .. ..	1,86,363	25,87,886	27,38,849	1,87,800	26,21,100	28,05,700
47	Miscellaneous Departments.	42,753	26,68,074	27,10,827	22,600	21,74,900	22,00,500
	<b>Total—F. ..</b>	<b>1,46,56,669</b>	<b>5,98,48,725</b>	<b>6,35,16,394</b>	<b>72,74,600</b>	<b>5,65,55,900</b>	<b>5,84,55,900</b>
	<b>G. Civil Works and Miscellaneous Public Improvements.</b>						
50	Civil Works .. ..	6,23,272	1,15,47,247	1,21,70,519	6,59,800	1,16,21,000	1,26,41,200
	<b>Total—G. ..</b>	<b>6,23,272</b>	<b>1,15,47,247</b>	<b>1,21,70,519</b>	<b>6,59,800</b>	<b>1,16,21,000</b>	<b>1,26,41,200</b>
	<b>H. Electricity Schemes.</b>						
52	Interest on Capital Outlay on Electricity Schemes ..	11,91,839	..	11,91,839	22,79,500	..	22,79,500
52a	Other Revenue Expenditures connected with Electricity Schemes ..	21,568	— 81,329	— 59,761	19,750	2,800	22,550
	<b>Total—H. ..</b>	<b>13,13,407</b>	<b>— 81,329</b>	<b>12,32,078</b>	<b>22,99,250</b>	<b>2,800</b>	<b>22,92,050</b>
	<b>I. Miscellaneous.</b>						
54	Palace .. ..	29,19,634	5,83,908	16,03,547	4,800	27,30,700	17,43,500
55	Superannuation Allowances and Pensions .. ..	25,06,139	73,11,544	97,11,814	21,59,500	78,84,100	1,02,43,900
56	Stationery and Printing ..	1,74,066	25,30,560	27,06,826	1,72,500	29,15,400	31,89,200
57	Miscellaneous .. ..	4,679	4,34,303	4,38,982	6,500	8,64,400	5,48,900
	<b>H. Extraordinary Items.</b>						
63	Extraordinary Charges ..	..	..	..	..	..	..
	<b>Total—J. ..</b>	<b>26,58,602</b>	<b>1,01,82,365</b>	<b>1,44,81,014</b>	<b>27,45,800</b>	<b>1,10,82,500</b>	<b>1,47,25,500</b>
	<b>TOTAL—Expenditure on Revenue Account ..</b>	<b>2,28,82,771</b>	<b>14,80,63,984</b>	<b>16,09,57,755</b>	<b>2,68,84,800</b>	<b>13,71,61,400</b>	<b>16,41,49,100</b>
	Excess of Revenue over Expenditure or Surplus ..			3,71,908			8,100
	<b>GRAND TOTAL ..</b>			<b>16,13,29,663</b>			<b>16,50,59,200</b>

## ACCOUNT OF THE GOVERNMENT OF MADRAS—cont.

Increase (+) or decrease (—) as compared with Estimated Budget, 1922-1923.	Budget Estimates, 1922-1923.			Increase (+) or decrease (—) as compared with actuals, 1922-1923.	Grants Number.
	Charged.	Authorized (Vote).	Total.		
(1)	(2)	(3)	(4)	(5)	(6)
Rs. — 9,51,500	Rs. 47,20,350	Rs. 4,81,84,700	Rs. 6,34,90,240	Rs. + 4,21,600	
+ 62,200	2,35,000	2,70,74,500	2,73,10,180	+ 7,30,000	XV
— 29,600	6,22,000	29,84,000	1,03,87,500	+ 4,60,180	XVI
+ 1,13,000	43,200	27,25,800	29,00,100	— 1,00,200	XVII
— 84,100	95,000	14,82,900	20,70,500	+ 85,000	XVIII
— 6,100	49,200	11,67,700	11,95,000	— 69,100	XIX
+ 16,100	45,000	14,44,000	14,89,000	+ 48,700	XX
+ 52,500	1,50,000	25,38,500	26,89,500	— 1,18,000	XXI and XXII
+ 31,100	31,100	22,40,500	22,74,500	+ 60,300	XXIII
— 5,16,700	80,25,500	9,81,03,100	10,61,75,400	+ 18,97,800	
— 13,05,400	5,00,000	1,22,37,000	1,28,45,400	+ 3,05,100	XXIV, XXV and XXVI
— 12,65,500	5,00,000	1,22,37,000	1,28,45,400	+ 3,05,100	
+ 14,700	26,06,500	..	26,06,500	+ 3,36,700	XXVII
+ 23,500	35,400	— 4,500	32,200	+ 9,800	
+ 36,000	26,65,700	— 4,500	26,36,200	+ 3,46,500	
— 8,47,500	5,00,000	1,00,000	6,00,000	— 11,43,500	XXVIII
— 19,500	27,91,800	20,82,500	1,17,45,000	+ 15,91,100	XXIX
+ 1,07,200	1,71,000	22,83,000	23,97,200	+ 2,06,800	XXX
— 58,600	4,600	5,17,700	5,30,200	— 28,700	XXXI
..	..	..	..	..	
— 5,86,500	34,92,600	1,17,94,000	1,52,54,000	+ 5,35,000	
— 20,78,100	2,44,22,200	10,90,82,100	14,75,10,200	+ 10,98,000	
			80,000		
			18,78,12,000		

## C.—STATEMENT OF RECEIPTS OF THE GOVERNMENT OF MADRAS

Major and Minor Heads.	Accounts, 1916-1917.	Revised Estimates, 1916-1917.	Budget Estimate, 1916-1917.
(1)	(2)	(3)	(4)
<b>RECEIPTS</b>	Rs.	Rs.	Rs.
EXCESS OF REVENUE OVER EXPENDITURE (FROM STATEMENT B) .. .. .	1,72,045	9,329	82,500
<b>X. PUBLIC DEBT INCURRED—</b>			
I. PERMANENT DEBT .. .. .	1,51,25,300	1,50,00,000	1,50,00,000
II. FLOATING DEBT—			
TREASURY BILLS .. .. .	1,10,00,000	4,25,00,000	4,00,00,000
OTHER FLOATING LOANS .. .. .	4,27,00,000	5,20,00,000	4,00,00,000
III. LOANS FROM THE CENTRAL GOVERNMENT ..	..	..	..
<b>TOTAL ..</b>	<b>4,88,25,345</b>	<b>10,85,00,000</b>	<b>12,50,00,000</b>
<b>O. UNFUNDED DEBT—</b>			
STATE PROVEDENT FUNDS .. .. .	67,24,912	70,83,300	73,60,000
<b>TOTAL ..</b>	<b>67,24,912</b>	<b>70,83,300</b>	<b>73,60,000</b>
<b>F. DEPOSITS AND ADVANCES—</b>			
I. DEPOSITS BEARING INTEREST—			
DEPOSITS OF DEPRECIATION RESERVE OF GOVERNMENT COMMERCIAL CONCERNS ..	16,134	15,000	15,300
<b>Carried over ..</b>	<b>16,134</b>	<b>15,000</b>	<b>15,300</b>

C.—STATEMENT OF DISBURSEMENTS OF THE GOVERNMENT OF MADRAS

Major and Minor Heads.	Actuals. 1914-1915.	Revised Estimate. 1915-1916.	Budget Estimate. 1915-1916.
(1)	(2)	(3)	(4)
<b>DISBURSEMENTS.</b>	<b>RS.</b>	<b>RS.</b>	<b>RS.</b>
EXPENDITURE ON REVENUE (FROM STATEMENT A)	.. ..	.. ..	.. ..
<b>CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT—</b>			
39. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS ..	5,59,852	4,86,100	4,34,400
40. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT .. ..	1,37,952	16,700	15,100
41. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT .. ..	14,55,505	14,26,700	13,95,500
41-A. CAPITAL OUTLAY ON ELECTRICITY SCHEMES .. ..	1,04,82,931	11,06,700	82,87,600
42. PAYMENTS OF COMMITTED VALUE OF PETROLEUM .. ..	10,82,400	— 16,500	— 10,18,500 + 100
<b>TOTAL ..</b>	<b>1,38,75,340</b>	<b>31,71,500</b>	<b>98,41,500</b>
<b>E. PUBLIC DEBT DISCHARGED—</b>			
I. PERMANENT DEBT .. ..	23,000	5,11,300	..
II. FLOATING DEBT—			
TREASURY BILLS .. ..	1,90,90,000	4,25,00,000	5,80,00,000
OTHER FLOATING LOANS .. ..	5,37,00,000	5,50,00,000	5,00,00,000
III. LOANS FROM THE CENTRAL GOVERNMENT .. ..	5,60,755	5,86,300	6,12,000
<b>TOTAL ..</b>	<b>1,22,35,755</b>	<b>9,86,97,600</b>	<b>11,86,12,000</b>
<b>O. UNFUNDED DEBT—</b>			
DEBTS PROVIDED FOR .. ..	55,91,117	57,53,800	57,10,000
<b>TOTAL ..</b>	<b>55,91,117</b>	<b>57,53,800</b>	<b>57,10,000</b>
<b>F. DEPOSITS AND ADVANCES—</b>			
I. DEPOSITS BEARING INTEREST—			
DEPOSITS OF DEPRECIATION RESERVE OF GOVERNMENT COMMERCIAL ENTERPRISES ..	527	5,700	3,000
<b>Carried over ..</b>	<b>527</b>	<b>5,700</b>	<b>3,000</b>

## C.—STATEMENT OF RECEIPTS OF THE GOVERNMENT OF MADRAS—cont.

Major and Minor Heads.	Accounts, 1934-1935.	Forward Estimate, 1935-1936.	Budget Estimate, 1936-1937.
(1)	(2)	(3)	(4)
Brought forward .. ..	Rs. 19,134	Rs. 18,000	Rs. 18,703
<b>RECEIPTS—cont.</b>			
<b>P. DEPOSITS AND ADVANCES—cont.</b>			
<b>II. DEPOSITS NOT BEARING INTEREST—cont.</b>			
APPROPRIATION FOR REDUCTION ON ADVANCEMENT OF DEBT .. ..	5,12,977	4,74,493	5,71,838
FAMILY RELIEF FUND .. ..	24,82,834	2,17,700	7,32,486
DEPRECIATION RESERVE FUNDS—ELECTRICITY ..	5,43,369	7,56,880	8,36,706
SPECIAL RESERVE FUNDS—ELECTRICITY .. ..	3,87,300	3,14,780	3,14,780
FUND FOR THE DEVELOPMENT OF RURAL WATER-SUPPLY .. ..	..	..	200
DEPRECIATION RESERVE FUNDS— GOVERNMENT PASSAGE .. ..	1,43,871	1,81,000	1,43,000
GENERAL POLICE FUND .. ..	29,868	..	..
DEPOSITS OF LOCAL FUNDS— DISTRICT FUNDS .. ..	4,70,04,221	5,05,04,000	5,56,04,000
MUNICIPAL AND OTHER FUNDS .. ..	3,72,25,212	2,81,00,000	3,07,80,000
DEPARTMENTAL AND JUDICIAL DEPOSITS— CIVIL DEPOSITS .. ..	5,22,66,562	5,87,38,000	5,86,02,000
OTHER ACCOUNTS— SCAVENGEES FROM CENTRAL ROAD FUND.	1,50,344	3,06,000	18,42,000
DEPOSIT ACCOUNT OF GRANTS FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS .. ..	1,58,183	3,28,700	4,17,000
DEPOSIT ACCOUNT OF THE GRANT MADE BY THE INDIAN CENTRAL COTTON COM- MITTEE .. ..	26,539	10,600	21,300
DEPOSIT ACCOUNT OF THE GRANT BY THE INDIAN COUNCIL OF AGRICULTURAL RESEARCH .. ..	1,34,493	1,97,600	97,460
DEPOSIT ACCOUNT OF CONTRIBUTIONS FOR CATTLE IMPROVEMENT .. ..	184	2,300	2,000
DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR THE DE- VELOPMENT OF SERICULTURAL INDUSTRY.	23,523	23,600	22,780
DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR THE DE- VELOPMENT OF HANDLOOM INDUSTRY ..	68,888	1,01,369	68,880
DEPOSIT ACCOUNT OF GRANTS FROM THE RURAL ELEC. DUTY .. ..	..	31,506	27,460
Carried over ..	15,08,85,876	16,10,87,999	14,90,58,700

## C.—STATEMENT OF DISBURSEMENTS OF THE GOVERNMENT OF MADRAS—cont.

Major and Minor Heads.	Accounts, 1916-1917.	Revised Estimate, 1917-1918.	Budget Estimates, 1917-1918.
(1)	(2)	(3)	(4)
Brought forward ..	28. 227	28. 5,300	28. 2,000
<b>DISBURSEMENTS—cont.</b>			
<b>P. DEPOSITS AND ADVANCES—cont.</b>			
<b>II. Deposits not bearing interest—</b>			
APPROPRIATION FOR REDUCTION OR ADVANCE- MENT OF DEBT (Sinking Funds) ..	73,608	8,00,000	5,20,000
FAMILY RELIEF FUND .. ..	16,17,469	10,53,400	9,00,000
DEPRECIATION RESERVE FUND—ELECTRICITY ..	7,84,982	2,64,000	2,30,000
SPECIAL RESERVE FUND—ELECTRICITY ..	9,48,500	84,700	1,00,000
FUND FOR THE DEVELOPMENT OF RURAL WATER-SUPPLY .. ..	1,06,678	2,20,000	5,00,000
DEPRECIATION RESERVE FUND— GOVERNMENT PROCESSES .. ..	35,507	1,54,000	60,000
GENERAL POLICE FUND .. ..	23,748	70,400	..
DEPOSITS OF LOCAL FUNDS— DISTRICT FUNDS .. ..	5,84,43,963	5,09,64,900	5,93,64,000
MUNICIPAL AND OTHER FUNDS .. ..	2,67,72,736	3,34,55,000	2,91,80,000
DEPARTMENTAL AND JUDICIAL DEPOSITS— CIVIL DEPOSITS .. ..	6,34,03,130	6,03,93,000	6,75,97,000
OTHER ACCOUNTS— SUBSIDIES FROM CENTRAL ROAD FUND ..	17,87,486	19,17,500	24,50,000
DEPOSIT ACCOUNT OF GRANTS FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS .. ..	4,02,328	5,86,700	5,45,700
DEPOSIT ACCOUNT OF THE GRANT MADE BY THE INDIAN CENTRAL COTTON COM- MITTEE .. ..	23,271	20,900	21,200
DEPOSIT ACCOUNT OF THE GRANT BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH .. ..	1,15,522	1,21,100	97,400
DEPOSIT ACCOUNT OF CONTRIBUTIONS FOR CATTLE IMPROVEMENTS .. ..	1,000	2,700	2,000
DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR THE DE- VELOPMENT OF SEMI-CULTURAL INDUSTRY ..	10,276	21,200	27,700
DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR THE DE- VELOPMENT OF HANDLOOM INDUSTRY ..	17,000	1,35,800	95,900
DEPOSIT ACCOUNT OF GRANTS FROM THE STEAM ENGINE DUTY .. ..	28,100	24,000	28,200
Carried over ..	15,86,14,558	16,11,18,000	15,12,16,800



## C.—STATEMENT OF RECEIPTS OF THE GOVERNMENT OF MADRAS—cont.

Major and Minor Heads.	Accounts, 1929-1930.	Revised Estimates, 1929-1930.	Budget Estimates, 1929-1930.
(1)	(2)	(3)	(4)
Brought forward ..	Rs. 16,09,05,825	Rs. 15,16,97,900	Rs. 14,90,50,700
<b>RECEIPTS—cont.</b>			
<b>F. DEPOSITS AND ADVANCES—cont.</b>			
<b>III. ADVANCES NOT BEARING INTEREST—</b>			
ADVANCES REPAYABLE .. ..	33,56,998	34,06,000	33,32,000
PERMANENT ADVANCES .. ..	14,685	13,900	23,000
ACCOUNTS WITH THE GOVERNMENT OF BENGAL .. .. .	1,26,839	..	..
ACCOUNTS WITH THE RESERVE BANK ..	1,12,220	2,95,000	2,85,000
<b>IV. SECURITIES—</b>			
CASH BALANCE INVESTMENT ACCOUNT ..	2,53,85,996	1,77,33,900	15,60,000
OTHER SECURITIES ACCOUNTS .. ..	1,63,56,227	9,78,000	9,34,000
CHEQUES AND BILLS .. .. .	2,60,82,660	2,97,50,000	2,03,32,000
DEPARTMENTAL AND SIMILAR ACCOUNTS ..	1,33,643	1,64,000	67,000
<b>V. MISCELLANEOUS—</b>			
MISCELLANEOUS—GOVERNMENT ACCOUNT ..	79,905	2,11,300	..
<b>TOTAL ..</b>	<b>22,46,80,853</b>	<b>20,43,61,700</b>	<b>19,16,66,300</b>
<b>H. LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—</b>			
LOANS TO MUNICIPALITIES, PORT TRUSTS, COLLECTORATE, ETC. .. .. .	51,96,834	61,75,000	52,83,700
LOANS TO GOVERNMENT SERVANTS ..	1,60,378	1,62,000	64,000
<b>TOTAL ..</b>	<b>53,57,212</b>	<b>63,37,000</b>	<b>53,47,700</b>
<b>I. REMITTANCES—</b>			
CASH REMITTANCES .. .. .	52,00,17,212	52,72,70,000	53,02,70,000
REMITTANCES BY BILLS .. .. .	64,56,334	73,00,000	73,60,000
ADJUSTING ACCOUNT BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS .. .. .	5,73,21,428	..	..
INTER-PROVINCIAL SURPLUS ACCOUNT ..	9,47,651	— 2,000	..
<b>TOTAL ..</b>	<b>62,47,62,628</b>	<b>54,45,68,000</b>	<b>56,46,30,000</b>
<b>TOTAL—RECEIPTS ..</b>	<b>61,86,75,350</b>	<b>57,19,76,300</b>	<b>57,29,52,100</b>
<b>V. Opening Cash Balance ..</b>	<b>1,31,57,023</b>	<b>76,60,608</b>	<b>69,55,000</b>
<b>GRAND TOTAL ..</b>	<b>63,18,32,373</b>	<b>57,96,37,308</b>	<b>58,05,70,100</b>

## C.—STATEMENT OF DISBURSEMENTS OF THE GOVERNMENT OF MADRAS—cont.

Major and Minor Heads.	Actuals, 1919-1920.	Revised Estimate, 1919-1920.	Revised Estimate, 1920-1921.
(3)	(1)	(2)	(3)
Brought forward ..	Rs. 15,00,74,658	Rs. 16,12,14,400	Rs. 16,23,18,500
DISBURSEMENTS—cont.			
P. DEPOSITS AND ADVANCES—cont.			
III. ADVANCES NOT BEARING INTEREST—			
ADVANCES REPAYABLE .. .. .	31,65,500	24,81,000	24,84,000
PERMANENT ADVANCES .. .. .	15,050	44,000	18,000
ACCOUNTS WITH THE GOVERNMENT OF BURMA .. .. .	2,06,800	..	..
ACCOUNTS WITH THE RESERVE BANK ..	1,18,728	2,00,000	2,00,000
IV. EXPENSES—			
CASH BALANCE INVESTMENT ACCOUNT ..	2,43,84,658	1,15,30,000	80,00,000
OTHER SURPLUS ACCOUNTS .. .. .	1,03,81,258	9,56,000	9,29,000
CHEQUES AND BILLS .. .. .	2,93,68,804	2,07,00,000	2,03,75,000
DEPARTMENTAL AND SIMILAR ACCOUNTS ..	1,04,817	1,34,000	42,500
V. MISCELLANEOUS— MISCELLANEOUS—GOVERNMENT ACCOUNT ..	..	300	..
TOTAL ..	52,89,08,413	38,73,07,200	38,34,44,500
R. LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—			
LOANS TO MUNICIPALITIES, PORT TRUSTS, CULIVANCHES, &c. .. .. .	1,96,72,500	95,00,000	85,54,000
LOANS TO GOVERNMENT SERVANTS .. ..	25,387	87,000	87,000
TOTAL ..	1,96,97,887	95,87,000	1,06,11,000
S. REMITTANCES—			
CASH REMITTANCES .. .. .	22,84,58,504	22,71,70,000	22,90,79,000
REMITTANCES BY BILLS .. .. .	61,76,475	73,00,000	73,00,000
ADJUSTING ACCOUNT BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS .. .. .	8,74,52,549	— 4,000	..
INTER-PROVINCIAL SURPLUS ACCOUNT ..	9,96,788	..	..
TOTAL ..	33,42,42,506	26,45,00,000	24,85,79,000
TOTAL—DISBURSEMENTS ..	86,46,61,674	87,20,76,200	87,46,54,500
V. Closing Cash Balance ..	76,80,625	69,19,295	61,79,000
GRAND TOTAL ..	86,53,32,373	87,36,37,399	88,08,70,500

# **ANNUAL ESTIMATE OF EXPENDITURE**

## **for 1940-1941**

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Authorized by His Excellency The Governor of Madras  
in exercise of his powers under section 93 of the  
Government of India Act, 1935

ANNUAL ESTIMATE OF EXPENDITURE FOR 1940-1941 AUTHORIZED BY HIS EXCELLENCY THE GOVERNOR OF MADRAS IN EXERCISE OF HIS POWERS UNDER SECTION 93 OF THE GOVERNMENT OF INDIA ACT, 1911.

Great powers.	Part in or Administration in which the great powers.	Head of account.	Amount	
			Charged on the resources.	Authorized payments.
(1)	(2)	(3)	(4)	(5)
		<b>A. RESERVE ACCOUNT.</b>	<b>RS.</b>	<b>RS.</b>
I	Land Revenue ..	7. Land Revenue .. ..	27,500	23,14,930
II	Provincial Taxes ..	8. Provincial Taxes .. ..	2,56,500	20,00,000
III	Stamps .. ..	9. Stamps .. ..	2,500	4,72,500
IV	Forest .. ..	10. Forest .. ..	7,25,600	20,98,700
V	Registration .. ..	11. Registration .. ..		23,25,000
VI	Motor Vehicles Act ..	12. Charges on account of Motor Vehicles Act ..	72,20,400	2,86,700
VII	Other Taxes and Duties.	13. Other Taxes and Duties ..	82,000	14,85,750
		<b>XVII. Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept —Working Expenses ..</b>		
VIII	Irrigation .. ..	17. Irrigation—Interest on works for which Capital Accounts are kept ..	58,37,800	62,24,000
		18. Irrigation—Other Revenue Expenditure financed from Ordinary Revenue ..		
		19. Construction of Irrigation, Navigation, Embankment and Drainage Works ..		
		20. Interest on debt and other obligations .. ..	35,61,900	
	Debt Charges ..	22. Appropriation for reduction or avoidance of debt.		
IX	Heads of Province, Ministers and Head- quarters Staff.	23. General Administration— Secretariat Staff of the Governor, Staff and House- hold of the Governor, Ministers, and Secretariat and Headquarters Staff- Indemnity .. ..	17,51,000	14,55,300
X	Legislative Bodies ..	24. General Administration— Legislative Bodies ..		208,400
XI	District Adminis- tration and Mis- cellaneous.	25. General Administration, District Administration and Miscellaneous .. ..		400
		26. District Administration— Miscellaneous .. ..		911
		27. District Administration— Miscellaneous .. ..		1,000

ANNUAL ESTIMATE OF EXPENDITURE FOR 1940-41 AUTHORIZED BY HIS  
EXCELLENCY THE GOVERNOR OF MADRAS IN EXERCISE OF HIS POWERS  
UNDER SECTION 99 OF THE GOVERNMENT OF INDIA ACT, 1935—cont.

Grant Number.	Service or Administration to which the grant relates.		Amount	
			Charged on the Estimate.	Authorized Credit.
(1)	(2)		(3)	(4)
		Chief Accountant—cont.	Rs.	Rs.
XII	Administration Justice	11. Administration of Justice.	21,65,500	70,18,600
XIII	Jails ..	12. Jails and Convict Settle- ment .. ..	1,21,900	32,51,900
XIV	Police ..	13. Police .. ..	29,57,300	1,58,14,500
XV	Science ..	14. Scientific Departments— Museums .. ..	2,47,500	2,71,38,800
		15. Education .. ..		
XVI	Medical ..	16. Medical .. ..	6,21,600	97,54,800
XVII	Public Health ..	17. Public Health .. ..	85,300	37,56,800
XVIII	Agriculture ..	18. Agriculture .. ..	91,800	18,83,800
XIX	Veterinary ..	19. Veterinary .. ..	49,200	11,87,700
XX	Co-operation ..	20. Co-operation .. ..	45,000	16,44,800
XXI	Industries ..	21. Industries (excluding Cu- stoms and Fisheries) ..	50,000	16,55,000
XXII	Clothing and Fisheries	22. Industries—Clothing and Fisheries .. ..	50,500	10,14,500
XXIII	Miscellaneous Depart- ments.	23. Miscellaneous Departments.	32,500	32,41,700
XXIV	Civil Works—Works.	24. Civil Works (excluding Grants-in-aid and Estab- lishment and Tools and Plant) .. ..	2,73,500	31,58,800
XXV	Civil Works—Estab- lishment and Tools and Plant.	25. Civil Works—Grants Estab- lishment and Tools and Plant .. ..	7,28,300	31,56,300
XXVI	Civil Works—Grants- in-aid	26. Civil Works—Grants-in-aid	..	75,44,500
		XXI. Receipts from Electricity Schemes—Working Ex- penses .. ..		
		27. Interest on Capital Outlay on Electricity Schemes ..	26,71,500	31,84,200
		28. A. Other Revenue expendi- tures connected with Electricity Schemes ..		